51: Nguyen Quoc Dinh--153-154 S-3 (no date) 1941
116, 651

Laotians
Chinese

Let us say one word about the personal tax of the Chinese in Laos. As in the other matters concerning Chinese immigration in this country, there are [154] few laws on this tax (122). The present day regulations stem from the law of December 19, 1935.

(122)- The laws of November 30, 1910 and September 22, 1926

The Chinese living in Laos are subject to a personal tax including a fixed fee of 12 piasters, which all of them pay, and a graduated fee paid by those who carry on some trade or industry. The rate of the graduated fee cannot exceed 1,000 piaster for each individual, and it varies between 15 and 100% of the license fee, depending on the class of the fee, according to the following table:

25% of the amount of the fees which are in the 10th., ninth, eighth and seventh class.
50% of those in the sixth, fifth, and fourth class.
75% of those in the third and second class.
100% of those in the first class, and of those falling in the 'out of class' category.

6: Goudal--32-33 S-3 (1934) 1938 Laotians-1-3
116, 466, 651, 177.46 France
636.46

Laos. -- An Order of 12 May 1914 regulated labour dues for natives and assimilated Asiatics between 18 and 60 years of age who inhabit the territory of Laos.

Registered Laotians are required to provide 16 days' labour per annum, which may be commuted at the rate of 0.40 piastre, while 'Khas' must provide 20 days.

The commutation of labour dues is optional. Labour conscripts may only be recruited within a radius of 100 kilometres from the place of employment or at a maximum of five days' march for the outward and return journeys. No wages are paid for days thus worked, but each day taken up by the journey from the village to the place of work is paid at the rate of 30 cents. At least one-quarter of the labour called up must be employed solely on communal work. The commutation fee is fixed at 0.25 piastre.

An Order of 18 June 1929 increased the commutation fee to 0.30 piastre.

An important Circular issued on 21 June 1934 laid down the measures to be taken by the Residents in Laos to secure that the recruiting and employment of requisitioned labour should be carried out in the best conditions and with due attention to the requirements of health and hygiene.

The recruitment of labour must be carried out with the greatest care and under the supervision and responsibility of the indigenous authorities. Sick and infirm persons, elderly persons and children may not be employed in any circumstances. When the workplace is far from the village, the workers must be carried in service lorries or canoes.

Before work is begun the encampments must be carefully organised. The workers' food must be the object of strict supervision, and every care must be taken to avoid victimisation of the workers by itinerant traders.

As a rule a dresser must be made responsible for the health in all workplaces employing at least 50 workers. The workers must be supplied with tools and implements so as to secure a maximum individual output.

In the management and organisation of workplaces, every effort must be made to co-ordinate administrative supervision, the work of the indigenous authorities and the technical instructions issued by the public works services.

It is thus clear that the regulation of labour dues has undergone practically the same evolution in all the countries of the Union. The old system of compulsory labour, which in theory was subject [33] to no restrictions, has been reduced to a reasonable number of days by the French authorities, while the work exacted from the inhabitants has been

restricted to the district in which the latter live, so as to avoid long absences from home and transfer to distant places. The regulations recommend the avoidance of mass levies likely to empty the villages of their able-bodied population, and discourage the requisitioning of labour during periods of agricultural activity. The introduction of certain measures for the protection of the workers' health (infirmaries in the work-places, etc.), together with the compulsory supply of appropriate tools and implements has certainly introduced a more humane element in the labour system. Finally, the general adoption of commutation fees has led to dues being treated as a tax (in three countries, the dues are included in the personal tax). Only for certain tribes in mountainous districts is the character of the former compulsory labour system still maintained."

7: Thompson--368-369 J-4 (no date) 1937 Laotians
116,647, 651, 177.64 France
636.64

"Though the year 1893 marked the nominal occupation of Laos, it was not until three years later that the country was organized administratively as Upper and Lower Laos. This division remained purely theoretical and it was modified in 1899, when both sections were united under a single Resident Superior and a single budget. The local organization was left as it was found, only the upper stratum of offices was changed. In this the French were inspired by their Siamese predecessors, who had respected native institutions, and also by budgetary considerations. Thirteen French Commissars, aided by native officials and the inevitable interpreters, exercised all powers with a tranquil disregard of Montesquieu's principles. A native guard was adequate to perform police service among such a placid people. Revenues came from the usual head tax paid by the male population in money and in kind, and the commutation of corvée duty, licences for foreign merchants, and an export tax. There was no land tax and only a local levy on the products of the soil. The indirect tax on opium was harder to collect because certain [369] tribes had always raised enough for their own needs. There was little increase in revenues despite the steady increase in population. The budget was poor and not properly drawn up, so it had to be regularly subsidized. Cochin-China, as usual, bore the brunt of this deficit."

10: d'Orleans--268 T-3 (1891-92) 1894 Laos
116, 166, 651, 177.65 Siam
636.65

"Fishing is one of the principal resources of the inhabitants of the valley of Nam Ou; they are forced to turn everything into money, for they are crushed by the taxes imposed upon them by Siam. The village, on the right bank, in which we spend the night, is inhabited by some people from Traniuh, who tell us that they left their homes three years ago on account of the cholera, they came to Luang Prabang in five nights, and from there they have come up here; but they do not appear to have gained any advantage from their change of place; they have fled from the frying-pan into the fire, for their new conquerors make each man pay eight rupees a year poll tax; they can remember a time before these heavy burdens were laid upon them, but now they can never satisfy the revenue collectors. A great many of them are forced to sell all their possessions."

10: d'Orleans--296-297 T-3 (1891-92) 1894 Laos
116, 208, 647, 651 177.65 Siam
636.65

"We find that a people is being formed; if there is not a sentiment of nationality the governing power is becoming autocratic and an administrative centralization is being effected to its profit, under the control and the direction of the Siamese. The local rulers are in communication with Bangkok, even if they have not been on a visit there; they are learning to appreciate luxury, and they are upon the point of arming their troops with European weapons, of increasing their effective, and lending aid to the forces of the invaders. In order to obtain these charming results of what may be called 'the new civilisation,' much money is needed, but if the king's expenditure has increased it has not been so with the earnings of the people. The latter were not consulted when a tax was put upon opium 'for their good,' when the tchoum-tchoum was made a monopoly, or when a capitation tax of eight rupees for each man and six for each woman was imposed. The consequence is that they are discontented and unable to make any further payments, mandarins from all parts of the kingdom writing that the villagers are willing enough to come to the capital and take the oath, but empty-handed. Last year several had to sell what they possessed, and now they are endeavouring to borrow, and are murmuring [297] against those who have ruined them. The peasants bow the head in subjection because they see no liberator; but the first man who comes forward with some arms and a relatively small sum of money, in order to drive out the Siamese, may be assured of encountering an enthusiastic and almost unanimous welcome from the population."

10: d'Orleans--298-299 T-3 (1891-92) 1894 Laos
116, 208, 647, 651 177.64 France
636.64

"To revert to Luang Prabang, we have a Vice-Consul there, or rather an agent, for he has not got an exequatur. Assisted by twelve interpreters, he does wonders with the limited means at his disposal, but as he is generally short of money and is obliged to borrow from the Chinese to pay the staff, he cannot do much to uphold French interests. The most he can do is to keep up the few friends whom he has gained for us by his personal influence and winning ways. For his title of French agent weighs as nothing in the balance compared to his personal popularity, so that he is seconded but not feared, for it is known that he cannot speak out, that his threats will remain a dead letter, that he is not backed up, and that the Foreign Office seems indifferent to the Mekong question. Compare our mode of action to that of the English in Xieng Maï, a Laos State bordering on Burmah and similarly situated to Luang Prabang. At Xieng Maï there is a consul with an exequatur, that is to say duly recognized by the native Government and his own, well [299] paid and backed up by his superiors, having under his own orders several thousand British protégés and holding very much the same position as the Siamese Commissioner here, this latter being everything while we are nothing."

10: d'Orleans--300-301 T-3 (1891-92) 1894 Laos
116, 436, 455, 525, 651, 177.52 Siam
636.52

"In addition to the forced labour, there is, the capitation tax, the opium tax, and the monopoly of the tchoum-tchoum, but the monopoly of gaming, which is the source of large revenue in Siam itself, has been suppressed here by the Siamese as being immoral. It is the same with the speculation upon the money exchange, which is not yet resorted to in Luang Prabang. In the valley of Ménam, more especially, the money in use is composed of earthenware counters, the circulation of which is suspended or the value altered by a Government decree, large profits being thus secured in very arbitrary fashion. Another source of profit [301] for the treasury of Luang Prabang is the produce of the customs, there being a tax of three per cent. upon the merchandise and of a basket of salt upon each canoe, which comes up from the south with a load of it."

10: d'Orleans--330 T-3 (1891-92) 1894 Laos
116, 443, 651, 177.44 Siam
636.44

[LSS: in Luang Prabang] "In the market, each vendor has his own special stall, while the representatives of the same trade are all placed together, and a tax of twenty-five cowries is collected from each of them every morning by soldiers told off for the purpose, whereas the street hawkers are exempted from all dues."

68: Mouhot--115 N-5 (1858-61) 1864 Laotians
116, 439, 631, 651, 177.63 Siam
636.63

"The merchants who bring silk, [HD: to Korat, Siam] which, though of inferior quality, is an important article of commerce, come from Laos, Oubone, Bassac, and Jasoutone.

The entire province of Korat comprises a number of villages, and more than eleven towns, some containing as many as fifty or sixty thousand inhabitants. This little state is simply tributary, [HD: to Siam] but on condition of furnishing the first and most considerable levy of men in case of war.

The tribute consists of gold or silver, and in several districts, amongst others those of Chalapume and Poukiéan, amounts to eight ticals a head. Some pay in silk, which is weighed by the mandarins, who, as with the cardamom at Pursat, and the langoutis at Battambong, buy a further quantity on their own account, and at their own price.

Elephants are numerous, and a great many are brought from the north of Laos as far as Muang-Lang. I should think there must be more than a thousand of these animals in each province. Oxen and buffaloes were formerly exceedingly cheap, but the distemper, which has for some years committed great ravages among the herds, has doubled or tripled the price. They are brought southward from the extreme north of East Laos, and even from the frontiers of Tonquin."

68: Mouhot--137-138 N-5 (1858-61) 1864 Laotians-1-2
116, 101, 361, 643, 651

"Were they not restrained by fear of the Siamese, and their horror of the jungles so prolific of death, this principality [HD: i.e. Luang Prabang] would soon fall into the hands of the Annamites, who now dare not advance nearer than seven days' journey off. A beautiful stream, 100 metres wide, unites [138] with the great river to the north-east of the town, and leads to some Laotian and savage villages bearing the name of Fie. These are no other than the tribes called Penoms by the Cambodians, Khu by the Siamese, and Moi by the Annamites,--all words simply signifying 'savages.'

The whole chain of mountains which extends from the north of Tonquin to the south of Cochin China, about 100 miles north of Saigon, is inhabited by this primitive people, divided into tribes speaking different dialects, but whose manners and customs are the same. All the villages in the immediate neighbourhood are tributary; those nearest to the town supply workmen for buildings erected for the king and princes, and these are heavily taxed. Others pay their tribute in rice.

Their habitations are in the thickest parts of the forests, where they only can find a path. Their cultivated grounds are to be seen on the tops and sides of the mountains; in fact, they employ the same means as wild animals to escape from their enemies, and to preserve that liberty and independence which are to them, as to all God's creatures, their supreme good.

68: Mouhot--137-138 N-5 (1858-61) 1864 Laotians-2
116, 101, 361, 643, 651

Yesterday, and the day previous, I was presented to the princes who govern this little state, and who bear the title of kings. I know not why, but they displayed for my benefit all they could devise of pomp and splendour."

643* he had subsequently taken an active part in all the expeditions. In
554 the present circumstances he therefore seemed to be the man for the
175* job, but his obscure origin constituted an insurmountable obstacle to his recognition as head of the government by the immense majority of the population, who were unswervingly attached to their dynasty.

643* Third Burmese invasion (1574-1575). He tried to break the opposi-
648* tion by a reign of terror and had many rebels pitilessly executed on
175* /93/ his own authority. Then Bureng-Naung, exasperated, went on the march towards the autumn of 1574, and the Burmese army reappeared under the walls of the capital of Lan-Xang for the third time in less than a dozen years.

726 Sene-Soulintha thought that he should adopt the tactics which had
643* succeeded so well for Setthathirath, and tried to draw the enemy into
648* the forest. But the situation was no longer the same as it was in the
175* time when all the Laotians stood behind their legitimate sovereign. He took only a few partisans with him in his flight and Bureng-Naung was careful not to pursue him. The Burmese king entered the stronghold without difficulty, placed his protege on the throne, put a garrison at his disposition, consolidated the ramparts and returned tranquilly to Ava with the young Nokeo-Koumane whom he took along as a hostage. There he soon learned that the regent had fallen into the power of the Oupahat, who was sending him to him with all haste. Bureng-Naung received him with distinction and allowed him to live in complete liberty (1).

1. Cf. Lefevre-Pontalis, op. cit. /"La lutte des Thaïs contre les Birmans au seizième siècle." Revue indochinoise, 1914, Vol. XXII, Nos. 7-8./

MAHA-OUPAHAT, KING 1575-1579.

648* Lan-Xang was finally subject to the law of the /94/ Burmese con-
175* queror (1). After the Shan States, after Lan-Na and Ayutha, it
643*
/651/

1. The tribute of vassaldom was ten elephants and twelve kilograms of gold each year. (Ibid.)

succumbed in its turn because it had not been able to avoid dynastic dissensions. Nevertheless, this brilliant period of Burmese hegemony in the Indo-Chinese peninsula scarcely extended beyond the end of the sixteenth century. Bureng-Naung was to die in 1581 after a most

175* 643* 648* Interregnum (1583-1591). The utmost confusion then reigned in the Laotian kingdom, which was henceforth entirely in the power of the factions, none of which was capable of assuming control of the government. This anarchy lasted for eight long years, with no check on the passions and exactions of anyone who held the least parcel of authority in the land.

The chief bonzes, aroused by such great disorganization, came to an agreement and resolved to ask the Burmese king for his captive Nokeo-Koumane, the only son of Setthathirath and last legitimate heir of the dynasty.

NOKEO-KOUMANE (1571), KING 1591-1596.

643* 648* 175* Harried by Phra-Naret, the king of Ayuthya, who had resumed a victorious offensive against his arms, the son of Bureng-Naung made no difficulty in handing his prisoner over to the bonzes, who brought him back triumphantly to Vientiane where they had him recognized as king in 1591.

By virtue of his very presence Nokeo-Koumane restored some measure of order to the kingdom. He occupied /97/ Luang-Prabang (1592), which put up some resistance, with a military force, and then in order in his turn to assert his deliverance from Burmese protectorship he renewed the traditional bonds of suzerainty which joined Lan-Xang to Tran-Ninh.

648* 175* Crowded between Muong-Swa and Annam, the Phoueun kingdom had always been, since its very foundation, more or less of a tributary of these two countries either by turns or simultaneously. Its princes felt themselves too weak, in spite of the difficult approach to their territories, to isolate themselves in absolute independence, and by means of alliances and marriages with the Laotians and Annamites by turns had set up a kind of see-saw policy which had heretofore been successful. Even if they paid tribute to their powerful neighbors (1)

/651/

1. Xieng-Khouang paid Lan-Xang a triennial tribute composed of four branches of gold and silver flowers, fourteen hundred sabers, lances, knives, shovels, pikes, etc. It paid an annual fee to Annam. After the victories of Bureng-Naung in Lan-Xang, Tran-Ninh had followed the latter's fate, and it was therefore anxious to enter the orbit of Vientiane which would deliver it from the Burmese yoke.

439 after a ten year reign without leaving any sons." He thus explicitly
643* contradicts the native documents which recount the many competitions
175* for the throne which had divided the royal family, and according to which the "present king" succeeded his uncle (Visai).

He adds that the government of the country was divided, under the
175* high authority of the king, between three great officials:
642

645 1. The head of the army who was "governor of the province which produces benzoin" and commander of the city of Vientiane. He doubtless refers to the prime minister Tian-Thala, the son-in-law of Souligna whom he calls Tevinia-Assen;

2. The governor of Nakhone or viceroy, who commanded the whole southern part of the kingdom, including Attopeu, as far as the Cambodian frontier. This was the Nan-Tharath of the Annals, whom he calls Lachaen;

3. The minister of the Palace who is in charge of relations with ambassadors.

These three high officials "were given /110/ an audience only every two or three months, unless there were some necessity or the king had them summoned expressly."

/693/ Next to the king there was a "tribunal in charge of civil and criminal affairs" which was composed of five of his relatives who had daily access to the sovereign.

/651 Finally, Van Wusthof estimates the king's income at "two piculs"
643/* per year of gum lac, benzoin and gold (1).

1. Cf. Georges Maspero, op. cit. /Un empire colonial francais: l'Indochine. Paris, 1929-1930./ A picul was equal to 61 kilograms.

175* The Account of Father Marini (1666). This evocation of the
114 Laotian kingdom in the seventeenth century does not differ appreciably, on the whole, from two travel accounts published in Italian at about the same time by the Jesuit fathers Martini (quoted p. 104, note 2) and Marini. A translation of the latter's accounts was placed on sale in Paris in 1666 (2). No matter how picturesque it may be in its

/127/ 2. Relation nouvelle et curieuse des royaumes de Tonquin et de Laos, traduite de l'italien du P. Marini Romain, par L.P.L.C.C. (F. Lecomte; cel.), a Paris, chez Gervais Clouzier, au Palais, sur les degres, en montant pour aller a

231 elephants in particular.

[439] Exports of elephants from Lower Laos in 1899 numbered 115 animals worth 100,754 francs.

Horses. Most regions of Laos lend themselves to the raising of horses, although these animals do not occupy the prominent place which they might. On the contrary, an appreciable decrease in the number of horses has occurred, and it is difficult today to obtain suitable mounts in the immediate locality. The causes underlying this decrease seem to be the following:

[398] 1. The many purchases made in southern Laos for Cochinchina, Cambodia, Annam and Siam;

2. The high prices offered to breeders, leading them to get rid of their stud-horses and their mares.

As a consequence, mares have become rare in the country. As for stud-horses, it is difficult to obtain any, since horses find buyers as soon as they reach the age of two and are taken out of the [Illustration here] country. Most of the finest stallions have disappeared, and practically nothing but old horses, scarcely worthy of the name of stallions, are left.

651 231 It was to remedy this state of affairs that the Governor-general of Indo-China, acting on a proposal by the Superior Resident, created depots of stallions.

Premiums are also paid to breeders who put up mares for covering, and during three consecutive years a premium is also awarded to the issue if it is in good condition.

It would seem that the establishment of these depots has not yielded all the results which might have been expected.

[399] The stud-horses have not always been chosen with all the care desirable, and as for the Laotians, despite the premium which is paid them, they do not seem at all eager to put up their mares for covering.

Under present conditions, horse breeding cannot give good results. As long as the heads of province do not have chief guardsmen in their service who not only have a sufficient knowledge of horses, but above all have an interest in the matter, they will have to give up all hope, except for a few exceptions, of improving the breed of horses. Moreover, the pecuniary resources placed at their disposition seem to be insufficient. Nor can too much reliance be placed on the natives, for whom the bait of premiums is not an effective stimulus.

439 489 435 [450] A mere glance at the table is enough to show the enormous difference between transport costs towards Siam, and those towards Annam, Tonkin and Cochinchina. And even so, we have not reckoned with the various interior local taxes which shippers have to pay on the roads of Siam, nor evaluated the worries and bothers to which they are subject or the robberies which they must fear. [Illustration here]

We have already expressed the opinion that if these routes continue to win favor with merchants, this is because they end at points and at markets where the latter can be sure not only of marketing their products, but also of finding at low prices all the merchandise, no matter what its source, which is necessary to the inhabitants of Laos.

Let our markets in Cochinchina, Cambodia, Annam and Tonkin be supplied in the same way and offer the merchants of Laos the same advantages in the way of reduced prices; let trading posts or factories be established on the Mekong at Stung-Treng, [451] Bassac, Lakhone, Hin-Boun, Vien-Tiane, Pak-Lay and Luang-Prabang, and the roads leading to Siam will rapidly be forsaken for our own. Indeed, all the merchants know that security now reigns in Laos. One pays what is due only once, the distances are shorter, and transport costs are lower than those paid from the Mekong to Siam.

7. CUSTOMS SYSTEM TO BE ADOPTED

439 651 The valley of the Mekong, of which we occupy one side, remains open in fact whereas the coasts of Indo-China are closed by the customs. If we were to close this valley as well by a customs barrier we should then have contracted enormous expenditures without any hope of compensating receipts. From still another point of view, is it not to be feared that the present state of things will bring about the following result? Today, foreign merchandise is halted on our coasts by customs duties. Since such merchandise is, moreover, indispensable to our nationals, there can be no doubt but that it is coming into our possessions by a back door, despite the long distances, the high costs and the difficulties of all kinds which the roads from Siam to the Mekong offer. After flooding this basin first, it will penetrate into Cambodia, Annam and Tonkin without any profit either for the Treasury or for our nationals.

We speak in the future tense, but who can deny that we might

439 use the present tense (1)?

651 (1) The fact is actually occurring at the present time, and has motivated the canceling of the eighty percent exemption. (See p.430, note.)

The discrepancy between the officially recognized exports and imports is a sure indication that we are here approaching the truth.

The remedy for this state of things is to make Laos freely open, on equal terms and both entering and leaving, to all goods and to all merchants. It means reducing all the duties levied to the single three percent ad valorem rate both entering and leaving. It means, in a word, parity [452] with our neighbor Siam which, after having left us the land, the water and the wild beasts of the forest, will continue, unless we take care, to be the only one to profit from our colony of Laos.

It will be objected that the remedy which we recommend would not prevent the Treasury from being cheated, since foreign goods introduced into Laos might still, as is the case at present, come in through a back door into the other parts of the Indo-Chinese union. But we reply that the situation is not at all the same. The Mekong is open over more than 2000 kilometers, and there the frontier is entirely a moral one, whereas between Laos and the other lands of Indo-China there are mountainous obstacles with only a few passages, and it would be enough merely to guard these, with respect to customs, in order to prevent fraud.

[453] [Illustration at top of page]

CHAPTER IX

INDUSTRY. ARTS AND TRADES.

433 The only purpose of industry and trades in Laos is to satisfy local
472 needs. Indeed, one cannot regard as export trade the sale of a few silk or cotton goods of Laotian origin in the nearby regions.

463 Mention must first be made of what we may call the products of family industry. With a very few exceptions, there are no specialized workers pursuing a given trade, as regards the construction of houses and the manufacture of various useful articles, hunting and fishing devices, as well as in spinning, dyeing and weaving cloth and, in a

693 Judges, or "Kromakanes" in Laotian, are responsible to the Phaya-Muong-Sen and the Phaya-Muong-Tiane, and are the:

Phaya-Muong-Sai, second mandarin of the left.
Phya-Sieng-Tai.
Phya-Muong-Pak.
Phya-Sak-Kha.
Phya-Muong-Khouk (particularly responsible for supervision of prisons).
Phya-Phane-Nong.
Mune-Vi-Sai.

647 651 [492] The mandarins responsible for the collection of taxes, the assemblage of statute laborers, and the transport of bamboo, rattan, thatch straw and pirogues for the king's service and the public service are the:

Phaya-Soune, mandarin of the middle.
Pha-Jotha.
Sanone.
Si-Phat-Thamane.
Si-Samoute.
Si-Sounone.
Sene-Tiane.
} Under the orders of the Phaya-Muong-Khang and the Phaya-Soune.

The pages of the king bear the honorary title of "Mahatlek." They are the:

644
1. Phaya-Nak-Phoumine, Phaya-Kham-Soune-Phou } Chief pages and chamberlains.
2. Phya-Na-Heua, Phya-Mune-Na, Phya-Natai, Phya-Muong-Phene } Principal pages attached to the king's person, who bear his arms and insignia in ceremonies.
3. Phout-Thavong-Mahakhote, Mune-Vong-Sai, Akhasa } Chamber pages, guardians of the king's property, of his parasol, etc.

701 The military leaders are the:

Phaya-Soupho.
Phaya-Kham-Mone.
Phya-Vieng-Ke.
Phya-Vieng-Khame.
Oupasa.
Mune-Sanone-Tiai.
} Responsible for various military duties.

than of the rights of the parties. Our administration is making praiseworthy efforts to halt these abuses. Those who sell justice in this way are removed from their posts, and it is to be hoped that within a few years' time most, if not all, of the Laotian judges will be upright and disinterested. As a means toward stopping these deplorable habits and informing the parties in lawsuits of the legal costs which they will regularly be asked to pay, Lieutenant-colonel Tournier took a very useful first step in April 1898, by setting up a schedule of court costs in accordance with the laws and customs of Vien-Tiane (1).

(1) The following, for example, are the court costs to be paid in a case of theft of domesticated animals:

Legal costs.....	15.00 francs	to be paid by each accused person.
Clerk.....	3.75 "	
Archivist.....	2.25 "	
Court roll.....	1.50 "	
Prison costs.....	11.25 "	

The legal costs are divided as follows:

Tiao-Muong.....	5.00 francs	15 francs.
Oupahat.....	2.50 "	
Judge hearing the case..	7.50 "	

The prison costs are divided as follows:

Jailer.....	5.00 francs	11.25 francs.
Upkeep for food for prisoners whom their families cannot feed or who do not work outside.....	6.25 "	
Lighting and upkeep of prison.....		

It goes without saying that, in addition to court costs, the guilty parties are liable to a fine, which, in the present case, would be 24 francs per person.

[409]

4. THE TAX STRUCTURE

a. Direct taxes

The direct taxes include the head tax, the optional redemption of statute labor and the licenses for Foreign Oriental merchants.

A census taken before the end of each year by the native authorities and checked by the administrators who are heads of provinces makes

657
659 it possible to draw up the tax rolls for the following year.

A head tax is owed by every able-bodied man between the ages
657 of eighteen and sixty, except for bonzes, pagoda servants, the native authorities, men who have served for four years in the civil guard, militiamen on active duty, invalids and liberated slaves.

There are four categories of registered persons:

1. Those of the great Thai race, who pay five francs and also owe twenty days of service in kind in Upper Laos, and ten in Lower Laos. This service may be redeemed upon payment of five francs;

2. Those of the other races such as Khas, Meos, Yaos, etc., who pay 2.50 francs and owe ten days of service in kind, redeemable for 2.50 francs;

3. The Annamites, who pay a head tax of five francs and do not owe any service in kind;

4. Foreign Orientals, who pay a head tax of 12.50 francs per year and do not owe any statute labor. If they are merchants, they pay a license fee of five francs per shop.

[500] B. Indirect taxes

The indirect taxes include:

1. Travel permits and passports;
2. Permits for weapons;
3. Administrative fines;
4. Local taxes levied on products and animals exported from Laos.

[484] For travel permits, Laotians pay a fixed fee of 0.50 franc per person and per permit. Foreign Orientals pay 1.875 francs for a permit which is good for three months.

[411] Permits for weapons occasion the collection of a tax of 1.50 francs. Annual renewal of the permit is obligatory, and costs 0.75 franc.

[421] There are as yet no taxes on land in Laos. It would have been extremely difficult, if not impossible, to levy such a tax in view of the present state of the country, which has no land registry, and with the system of property (1) such as it exists at present.

423 (1) "As regards public domain, we have maintained the custom which is consecrated by the local laws and usages. By virtue of these usages and these laws, the State is sole proprietor of the land and everything under it, without any exception, no matter how it is being exploited or what establishments have been made there,

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either on the surface or underneath.

"The inhabitants of the land are, in the last analysis, only usufructuaries who have the right of enjoyment of the land which they occupy and cultivate. The State may expropriate any occupant at any time by paying him a sum equal to the value of plantations or constructions made by him on the expropriated ground.

"The right of enjoyment of land is subject to certain conditions. The first of these is that the land occupied shall really be occupied and kept in a state of cultivation. Any property which has been abandoned or not cultivated for more than three years is defined as free ground and reverts to the State, which may cede it to any new usufructuary who is desirous of working it. Any inhabitant who clears free ground and places it under cultivation becomes the legitimate proprietor of the products and harvests which he obtains therefrom.

"What is true for individuals is equally true for the groups which certain races, living a patriarchal life, are accustomed to form. These groups which hold their work and their profits in common are regarded as a single civil person.

"Here there is, therefore, neither private domain, nor public domain nor reserve. There is only the domain of the State, which includes all."

(Le Laos français, op. cit.)

[Lieutenant-colonel Tournier, (Superior Resident in Laos), "Notice sur le Laos français," in Revue Indochinoise, Hanoi, 1900.]

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In the absence of a tax on land, local exit duties have been levied [501] [Illustration] [502] [Blank page] [503] to take the place of such a tax. They bear only on products of the soil and forest and on livestock, and consist of the following:

Tax on elephants

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A duty equivalent to one-half the sale price, except in the case of exemptions granted by a decision of the superior resident.

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Tax on buffaloes, oxen, horses and pigs

Oxen, cattle	2.50 francs
Buffaloes and buffalo-cows	7.50 "
Pigs	2.00 "

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Tax on rice, paddy, horns, hides, etc.

	Per picul (francs)	Per hundred kilograms (francs)
Paddy	0.25	0.416
Rice	0.50	0.832
Gum lac	2.50	4.16
Chinese nettle	2.50	4.16
Buffalo horns and hides	2.50	4.16
Buck horns and hides	3.75	6.25
Anteater scales	3.75	6.25
Cardamom	5.00	8.32
Elephant and tiger bones	3.75	6.25
Benzoin	12.50	20.82
Rubber	12.50	20.82
Wax	12.50	20.82
Ivory	50.00	83.20
Pirogues	ten percent ad valorem.	

Also to be added are certain incidental receipts, such as those arising from chancery fees or those collected by the native tribunals in conformity with the rates scheduled by the code of Vien-Tiane.

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The royal treasury of Luang-Prabang subsidizes certain expenses, such as the upkeep of the kingdom's militia, of the native hospital in Luang-Prabang, of the Franco-Laotian school in Luang-Prabang, etc. [504]

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Finally, the general budget of Indo-China pays out a variable sum annually for the purpose of balancing the receipts and expenditures of Laos.

C. Opium

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One of the most important sources of Laotian revenue is provided by the sale of opium. The administration is responsible for the sale of this substance, which it manufactures itself and which is marketed by licensed merchants acting as middlemen.

Before 1900, Laos sold on its own behalf the opium which was allotted to it by the Cochinchina Customs and Excise Office (1),

(1) This was true only for Lower Laos. The opium sold in Upper Laos came from the Luang-Prabang distillery, which is no longer in operation today.

paid for these allotments in cash, and took in as receipts the difference between the allotment price and the sale price. Today, as a consequence of the establishment of a general budget for Indo-China, Laos sells directly on behalf of the Customs and Excise Office and pays this office the entire sum resulting from sales made.

The following are the sale prices, per kilogram, of the Customs and Excise opium in the various provinces of Laos in 1900 and 1901:

	1900 (francs)	1901 (francs)
Hua-Phan	90.00	100.00
Tran-Ninh	75.00	100.00
Luang-Prabang	100.00	100.00
Vien-Tiane	92.50	112.50
Song-Khone and Cammon	100.00	112.50
Ban-Mouang and Saravane	107.50	125.00
Khong and Attopeu	112.50	125.00
Stung-Treng	125.00	137.50

In 1898, total opium sales were 150,450 francs. If the total population of Laos is estimated at 500,000, then each inhabitant would consume an average of 0.3009 franc's worth of opium per [505] year. This is a negligible amount, if we compare it with that in neighboring countries, as demonstrated by the following table:

Country	Total Population	Total opium sales in francs	Average share per inhabitant in francs
French Laos	500,000	150,450	0.3009
Siamese Laos	700,000	440,000	0.6282
Siam	6,700,000	7,758,500	1.155

It does not follow, however, that the inhabitants of Laos smoke less opium than their neighbors, but rather that fraud is more rampant there than elsewhere.

It is estimated that the minimum opium consumption in Laos must be 3.50 francs' worth per registered person and per year. Now, since registered persons represent an average of 22 to 24 percent of the total population, opium sales must bring in receipts of about 400,000 francs and the share per inhabitant must be 0.8 franc, a figure approaching the norm between the average figures for Siamese Laos and for Siam.

314 lose forever the plant which they have mutilated. The Superior Resident in Laos has had studies made of the methods of extraction which can be employed without danger, and he proposes to make 314 them obligatory within a short time. As of the present time, he 656 has issued the following decree relative to the exploitation of rubber:

"Any native desiring to engage in harvesting rubber on Laotian territory must obtain a special authorization which will be conferred by the chau-muong if the interested party resides in the muong where he desires to operate, and in all other cases by the Government Commissioner of the province.

[65] [410] "This authorization shall indicate, in as clear a manner as possible, the limits within which exploitation is to take place, the methods of extraction which may be employed and those which are prohibited, and finally the point where the rubber must be submitted for checking and payment of the duties which represent land tax before it leaves Laos.

"Businessmen and corporations desirous of sending their paid agents into the regions of rubber production may address to the Government Commissioner a collective request, in which the names and residences of such agents shall be listed and in which they shall agree to abide by all regulations which the authorities shall deem it useful to prescribe. In return they shall be sent permits drawn up in accordance with the provisions of the preceding article, these permits to be delivered to their employees.

"The above authorizations shall be granted entirely free of charge.

"Contraventions to the present decree shall be prosecuted and punished by the provincial tribunals in accordance with the laws and customs in force in Laos." (Decree of September 21, 1900.)

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APPENDIX XXIII
NOTE ON TOBACCO

249 **Growth and preparation.** Tobacco is best grown on the banks of watercourses which are left dry each year when the waters fall and which are fertilized by deposits of alluvia.

Tobacco is also grown, however, on the banks in old alluvia which are no longer inundated by the river, but where an ample supply of water is assured by the presence of a nearby stream.

134 In Laos the soil which is suited to tobacco is light and sandy and 249 contains a high proportion of potash, relatively little lime and an average quantity of nitrogenous vegetable matter.

567 must be specified in a special contract signed by them. In this case
656 their work will go toward payment of their parents' debt at the rate of six ticals per year for boys and four ticals for girls.

ART. 5. If a slave dies his debt is considered paid and is not transferable to any of his relatives.

[651] ART. 6. A master is held responsible for payment of the head tax on any dutiable slave.

If the latter cannot secure the necessary sum through his own labor the master shall pay, but any such sum shall be added to the principal debt and mention thereof shall be made on the contract of debt by the authorities responsible for collecting the head tax.

426 ART. 7. Any individual who borrows money shall present him-
567 self with the lender to the highest native authority in his territory, who alone is empowered to certify debtor's notes.

656 The native authorities shall retain a duplicate of such debtor's notes; such notes shall be signed by both lender and borrower and invested with the seals of the authorities.

Notes shall be drawn up in ink and any crossings-out or additions approved.

ART. 8. For sums less than twenty ticals, the high authorities of a Muong may delegate their powers to the Tassengs or Phobans.

ART. 9. The provisions of this decree shall take effect immediately. Sons and grandsons of slaves for debt who have reached or passed the age of fifteen shall be regarded as free upon promulgation of these provisions. The same shall be true of persons under contract against their will, who shall have the right to have the contract which binds them revised in the presence of the French authorities.